IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.:

10/576,397

Applicants:

John Hatrick-Smith

Filed:

April 13, 2007

Title:

SHOWER OR BATH WALL PANEL AND METHOD OF FORMING

SAME

TC/A.U.:

3635

Examiner:

Mark R. Wendell

Docket No.:

550639.00007

RESPONSE TO OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the non-final Office Action, mailed October 29, 2007, please enter the following amendments and remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.